IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH.

I.T.R. No.66 of 1997
Date of decision: 02.11.2006

Punjab Wireless Systems Ltd., Mohali.

---Applicant

Vs.

Commissioner of Income Tax, Patiala.

-----Respondent

CORAM:- HON'BLE MR JUSTICE ADARSH KUMAR GOEL

HON'BLE MR JUSTICE RAJESH BINDAL

Present: Mr. S.K. Garg Narwana, Advocate
for the revenue.

ORDER:

Following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh arising out of its order dated 30.07.1996 in I.T.A. No.839/Chandi/90 in respect of assessment year 1984-85 at the instance of the assessee:-

> "Whether on the facts and in the circumstances of the case, the Tribunal was right in law in holding that the expenditure of Rs.3,54,560/- and Rs.3,99,460/- paid in January, 1984 and Rs.3,99,460/- paid in March, 1985, being second and third instalments, had not become due and payable in the year under consideration, hence disallowance?"

When the reference was called out for hearing, none appeared for the assessee.

In view of above, we do not consider it appropriate to take a decision on merits. The reference is returned unanswered.

(ADARSH KUMAR GOEL)
JUDGE

November 02, 2006
ashwani

(RAJESH BINDAL)
JUDGE